

**17-34-5 Budgeting, accounting for, and disbursing of funds -- Annual audit.**

- (1)
  - (a) With respect to the budgeting, accounting for, and disbursing of funds to furnish the municipal-type services and functions described in Section 17-34-1 to areas of the county outside the limits of incorporated towns and cities, including levying of taxes and imposition of fees and charges under Section 17-34-3, each county legislative body shall separately budget and strictly account for and apportion to the costs of providing municipal-type services and functions the following:
    - (i) the salaries of each county commissioner and the salaries and wages of all other elected and appointed county officials and employees;
    - (ii) the operation and maintenance costs of each municipal-type service or function provided, set forth separately as line items in the Municipal Services Fund budget;
    - (iii) the cost of renting or otherwise using capital facilities for the purposes of providing municipal-type services or functions; and
    - (iv) all other costs including administrative costs associated, directly or indirectly, with the costs of providing municipal-type services or functions.
  - (b) At all times these funds and any expenditures from these funds shall be separately accounted for and utilized only for the purposes of providing municipal-type services and functions to areas of the county outside the limits of incorporated towns or cities.
- (2) To implement Subsection (1):
  - (a) a budget shall be adopted and administered in the same manner as the budget for general purposes of the county which furnishes the municipal-type services and functions is adopted and administered, either as a part of the general budget or separate from it;
  - (b) funds for the purposes of furnishing municipal-type services and functions under this chapter shall be collected, held, and administered in the same manner as other funds of the county are collected, held, and administered, but shall be segregated and separately maintained, except that where, in the judgment of the county legislative body, advantages inure to the fund from coinvestment of these funds and other funds also subject to control by the county legislative body, the county legislative body may direct this coinvestment, but in no event may the funds to furnish municipal-type services and functions or the income from their investment be used for purposes other than those described in Section 17-34-1;
  - (c) expenditures shall be made in the same manner as other expenditures of the county are made; and
  - (d) any taxes levied under this chapter shall be levied at the same time and in the same manner as other taxes of the county are levied.
- (3) An annual audit of the budgeting, accounting for, and disbursing of funds used to furnish municipal-type services and functions, shall be conducted by an independent certified public accountant.

Amended by Chapter 297, 2011 General Session